

## **EXHIBIT 7**

SEEEGER WEISS LLP  
CHRISTOPHER A. SEEGER  
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Telephone: 212/584-0700  
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Local Counsel

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FRANK A. RICHTER  
200 South Wacker Drive, 31<sup>st</sup> Floor  
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Lead Counsel for Plaintiffs

UNITED STATES DISTRICT COURT

DISTRICT OF NEW JERSEY

In re VALEANT PHARMACEUTICALS ) Master No. 3:15-cv-07658-MAS-LHG  
INTERNATIONAL, INC. SECURITIES )  
LITIGATION )  
\_\_\_\_\_  
This Document Relates To: )  
SECURITIES CLASS ACTION )  
\_\_\_\_\_  
 ) CLASS ACTION  
 )  
 ) Judge Michael A. Shipp  
 ) Magistrate Judge Lois H. Goodman  
 ) Special Master Dennis M. Cavanaugh,  
 ) U.S.D.J. (ret.)  
\_\_\_\_\_  
 ) DECLARATION OF  
 ) CHRISTOPHER A. SEEGER IN  
 ) SUPPORT OF REPLY IN SUPPORT  
 ) OF PLAINTIFF'S MOTION FOR  
 ) LEAVE TO AMEND COMPLAINT

CHRISTOPHER A. SEEGER, under penalty of perjury, declares and certifies as follows:

1. I am a member of the bar of the State of New Jersey and am admitted to practice before this Court. I am a member of the law firm of Seeger Weiss LLP, one of the counsel of record for Lead Plaintiff in the above-entitled action. I have personal knowledge of the matters stated herein and, if called upon, I could and would competently testify thereto.

2. Attached are true and correct copies of the following exhibits:

Exhibit 1: Document production cover letter from Kenneth Y. Turnbull to Robert R. Henssler, Jr., dated July 25, 2017;

Exhibit 2: Document production cover letter from Kenneth Y. Turnbull to Robert R. Henssler, Jr., dated August 18, 2017;

Exhibit 3: Document production cover letter from Kenneth Y. Turnbull to Robert R. Henssler, Jr., dated October 13, 2017;

Exhibit 4: Document production cover letter from Kenneth Y. Turnbull to Robert R. Henssler, Jr., dated December 22, 2017;

Exhibit 5: Document production cover letter from Kenneth Y. Turnbull to Robert R. Henssler, Jr., dated January 18, 2018;

Exhibit 6: Document production cover letter from Kenneth Y. Turnbull to Robert R. Henssler, Jr., dated June 26, 2018;

Exhibit 7: Document production cover letter from Kenneth Y. Turnbull to Robert R. Henssler, Jr., dated August 16, 2018;

Exhibit 8: Document production cover letter from Kenneth Y. Turnbull to Robert R. Henssler, Jr., dated August 31, 2018; and

Exhibit 9: Document production cover letter from Kenneth Y. Turnbull to Robert R. Henssler, Jr., dated November 26, 2019.

In accordance with 28 U.S.C. §1746, I hereby declare under penalty of perjury that the foregoing is true and correct.

DATED: March 19, 2020

s/ Christopher A. Seeger

---

CHRISTOPHER A. SEEGER

# EXHIBIT 1

# KING & SPALDING

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Kenneth Y. Turnbull  
Direct Dial: +1 202 626 2644  
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[kturnbull@kslaw.com](mailto:kturnbull@kslaw.com)

July 25, 2017

## **VIA OVERNIGHT DELIVERY**

Robert R. Henssler, Jr.  
Robbins Geller Rudman & Dowd LLP  
655 West Broadway, Suite 1900  
San Diego, CA 92101

**Re:    *In re Valeant Pharmaceuticals International, Inc. Securities Litigation, No. 3:15-cv-07658-MAS-LHG***

Dear Counsel:

On behalf of PricewaterhouseCoopers LLP (“PwC”), we are producing the enclosed documents in partial response to Plaintiffs’ First Request for Production of Documents to Defendant PwC, dated May 5, 2017. Specifically, we are producing electronic and external audit working papers associated with PwC’s annual audits and quarterly reviews of the financial statements of Valeant Pharmaceuticals International, Inc. (“Valeant”) for the fiscal year ending December 31, 2014. Our production is further described in, and made pursuant to, PwC’s Responses and Objections to Plaintiffs’ First Request for Production of Documents, dated June 5, 2017 (“Responses and Objections”).

We are producing the documents on the enclosed hard drive, labeled PwC\_VPI\_DNJ\_001, which includes fixed image TIFF, OCR text, and native Excel files, as well as load files compatible with Relativity, Concordance and Summation. The hard drive is encrypted with a password protected self-extracting zip file. The password will be provided separately. Both the hard drive and the TIFF images it contains have been marked “Confidential” pursuant to the terms of the Stipulation and Confidentiality Order entered by the Court on July 18, 2017 and should be treated accordingly. Please also note that, while it is impractical for us to label the native Excel files with a confidentiality designation, they are confidential and should be treated accordingly. Please also note that these native files are subject to inadvertent alteration during the course of your review.

July 25, 2017

Page 2

*Electronic Work Papers*

The Bates ranges associated with these documents are as follows:

<b>Electronic Database</b>	<b>Bates Range</b>
Valeant Pharmaceuticals International, Inc. 2014 Q1 Review	PwC_VPI_DNJ_00000001 - PwC_VPI_DNJ_00004428
Valeant Pharmaceuticals International, Inc. 2014 Q2 Review	PwC_VPI_DNJ_00004750 - PwC_VPI_DNJ_00009728
Valeant Pharmaceuticals International, Inc. 2014 Q3 Review	PwC_VPI_DNJ_00010193 - PwC_VPI_DNJ_00014852
Valeant Pharmaceuticals International, Inc. 2014 Audit	PwC_VPI_DNJ_00015522 - PwC_VPI_DNJ_00068736

*External Work Papers*

The Bates ranges associated with these documents are as follows:

<b>External Workpapers</b>	<b>Bates Range</b>
Valeant Pharmaceuticals International, Inc. 2014 Q1 Review	PwC_VPI_DNJ_00004429 - PwC_VPI_DNJ_00004749
Valeant Pharmaceuticals International, Inc. 2014 Q2 Review	PwC_VPI_DNJ_00009729 - PwC_VPI_DNJ_00010192
Valeant Pharmaceuticals International, Inc. 2014 Q3 Review	PwC_VPI_DNJ_00014853 - PwC_VPI_DNJ_00015521
Valeant Pharmaceuticals International, Inc. 2014 Audit	PwC_VPI_DNJ_00068737 - PwC_VPI_DNJ_00070380

We have redacted certain material from the documents on the grounds of PwC's attorney-client privilege and will provide a privilege log for such documents. Additionally, Valeant has asserted privilege over certain documents and will also provide a privilege log.

We are continuing to review and process additional documents for production.

\* \* \* \*

PwC does not intend to, and does not, waive any applicable privilege or other legal basis under which information may not be subject to production, whether such privilege or protection is held by PwC or its clients. If it were found that production of any of the information contained herein constitutes disclosure of otherwise privileged matters, such disclosure would be inadvertent and subject to the claw-back provision in paragraph 2 of the Confidentiality Order.

July 25, 2017

Page 3

If you have any questions, please feel free to contact me or my colleague Christina Conroy (212-556-2123).

Sincerely,



Kenneth Y. Turnbull

Enclosures

# EXHIBIT 2

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Kenneth Y. Turnbull  
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[kturnbull@kslaw.com](mailto:kturnbull@kslaw.com)

August 18, 2017

**VIA EMAIL**

Robert R. Henssler, Jr.  
Robbins Geller Rudman & Dowd LLP  
655 West Broadway, Suite 1900  
San Diego, CA 92101

**Re: *In re Valeant Pharmaceuticals International, Inc. Securities Litigation, No. 3:15-cv-07658-MAS-LHG***

Dear Counsel:

On behalf of PricewaterhouseCoopers LLP (“PwC”), we are producing the enclosed documents in partial response to Plaintiffs’ First Request for Production of Documents to Defendant PwC, dated May 5, 2017. Specifically, we are producing electronic and external audit working papers associated with PwC’s annual audits and quarterly reviews of the financial statements of Valeant Pharmaceuticals International, Inc. (“Valeant”) for the fiscal year ending December 31, 2015. Valeant has asserted privilege over certain documents and will provide a privilege log. Our production is further described in, and made pursuant to, PwC’s Responses and Objections to Plaintiffs’ First Request for Production of Documents, dated June 5, 2017 (“Responses and Objections”).

We are producing the documents via FTP in a multi-part RAR file labeled PwC\_VPI\_DNJ\_002, which includes fixed image TIFF, OCR text, and native Excel files, as well as load files compatible with Relativity, Concordance and Summation. The self-extracting zip file is encrypted for added security. The access information and password will be provided separately. Both the zip files and the TIFF images they contain have been marked “Confidential” pursuant to the terms of the Stipulation and Confidentiality Order entered by the Court on July 18, 2017 and should be treated accordingly. Please also note that, while it is impractical for us to label the native Excel files with a confidentiality designation, they are also confidential and should be treated as such. Please also note that these native files are subject to inadvertent alteration during the course of your review.

August 18, 2017

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*Electronic Work Papers*

The Bates ranges associated with these documents are as follows:

<b>Electronic Database</b>	<b>Bates Range</b>
Valeant Pharmaceuticals International, Inc. 2015 Q1 Review	PwC_VPI_DNJ_00070381 - PwC_VPI_DNJ_00076327
Valeant Pharmaceuticals International, Inc. 2015 Q2 Review	PwC_VPI_DNJ_00076699 - PwC_VPI_DNJ_00080988
Valeant Pharmaceuticals International, Inc. 2015 Q3 Review	PwC_VPI_DNJ_00081425 - PwC_VPI_DNJ_00086666
Valeant Pharmaceuticals International, Inc. 2015 Audit	PwC_VPI_DNJ_00087117 - PwC_VPI_DNJ_00144169
Valeant Pharmaceuticals International, Inc. 2015 Audit – Ad Hoc Committee	PwC_VPI_DNJ_00146263 - PwC_VPI_DNJ_00151947

*External Work Papers*

The Bates ranges associated with these documents are as follows:

<b>External Workpapers</b>	<b>Bates Range</b>
Valeant Pharmaceuticals International, Inc. 2015 Q1 Review	PwC_VPI_DNJ_00076328 - PwC_VPI_DNJ_00076698
Valeant Pharmaceuticals International, Inc. 2015 Q2 Review	PwC_VPI_DNJ_00080989 - PwC_VPI_DNJ_00081424
Valeant Pharmaceuticals International, Inc. 2015 Q3 Review	PwC_VPI_DNJ_00086667 - PwC_VPI_DNJ_00087116
Valeant Pharmaceuticals International, Inc. 2015 Audit	PwC_VPI_DNJ_00144170 - PwC_VPI_DNJ_00146262

Valeant has asserted privilege over certain documents and will provide a privilege log.

\* \* \* \*

PwC does not intend to, and does not, waive any applicable privilege or other legal basis under which information may not be subject to production, whether such privilege or protection is held by PwC or its clients. If it were found that production of any of the information contained herein constitutes disclosure of otherwise privileged matters, such disclosure would be inadvertent and subject to the claw-back provision in paragraph 2 of the Confidentiality Order.

August 18, 2017

Page 3

If you have any questions, please feel free to contact me or my colleague Christina Conroy (212-556-2123).

Sincerely,

A handwritten signature in black ink that reads "Kenneth Y. Turnbull". The signature is fluid and cursive, with "Kenneth" on top and "Y. Turnbull" below it.

Kenneth Y. Turnbull

Enclosures

# EXHIBIT 3

# KING & SPALDING

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Kenneth Y. Turnbull  
Partner  
Direct Dial: +1 202 626 2644  
[kturnbull@kslaw.com](mailto:kturnbull@kslaw.com)

October 13, 2017

*Via e-mail*

Robert R. Hessler, Jr.  
Robbins Geller Rudman & Dowd LLP  
655 West Broadway, Suite 1900  
San Diego, CA 92101

**Re: *In re Valeant Pharmaceuticals International, Inc. Securities Litigation, No. 3:15-cv-07658-MAS-LHG***

Dear Bobby:

On behalf of PricewaterhouseCoopers LLP (“PwC”), we are producing the enclosed documents in further response to Plaintiffs’ First Request for Production of Documents to PwC, dated May 5, 2017. Specifically, and in accordance with PwC’s Responses and Objections to Plaintiffs’ First Request, dated June 5, 2017, we are producing e-mails and electronic documents from 2014 for the below-listed PwC professionals that PwC previously produced to the Investigating Agencies.<sup>1</sup> In response to your informal e-mail request on September 13, we are also producing PwC’s Accounting and Reporting Manual, section 1175, from the time period of the workpaper referred to in your e-mail (Bates-labeled PwC\_VPI\_DNJ\_00151948 – 966).

We are producing the documents via FTP in a multi-part RAR file labeled PwC\_VPI\_DNJ\_003, which includes fixed image TIFF, OCR text, and native Excel files, as well as load files compatible with Relativity, Concordance, and Summation. The self-extracting zip file is encrypted for added security. The access information and password will be provided separately. Both the zip files and the TIFF images they contain have been marked “Confidential” pursuant to the terms of the Stipulation and Confidentiality Order entered by the Court on July 18, 2017 and should be treated accordingly. Please also note that, while it is impractical for us to label the native Excel files with a confidentiality designation, they are also confidential and should be treated as such. Please also note that these native files are subject to inadvertent alteration during the course of your review.

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<sup>1</sup> In the course of reviewing this production, we identified certain non-responsive documents, not related to Valeant, that were inadvertently produced to the Investigating Agencies. We have not re-produced those non-responsive documents in this production.

October 13, 2017

Page 2

The custodians and Bates ranges associated with these documents are as follows:

Custodian	Bates Range
Gerry Flynn	PwC_VPI_DNJ_00151967 - PwC_VPI_DNJ_00155608
Jonathan Hirschfeld	PwC_VPI_DNJ_00155609 - PwC_VPI_DNJ_00193345
Stephen Mcilwraith	PwC_VPI_DNJ_00193346 - PwC_VPI_DNJ_00199310
Hitean Parmar	PwC_VPI_DNJ_00199311 - PwC_VPI_DNJ_00199314
Eitan Zamir	PwC_VPI_DNJ_00199315 - PwC_VPI_DNJ_00263504

We have withheld certain documents and redacted certain material on the grounds of PwC's attorney-client privilege and will provide a privilege log for such documents. Additionally, Valeant has asserted privilege over certain documents and will also provide a privilege log.

Finally, we are producing an overlay file for PwC\_VPI\_DNJ\_00136676, which was previously produced on July 25, 2017, to correct a prior redaction that was inadvertently altered from PwC's production to the Investigating Agencies. This overlay file is contained in a RAR file labeled PwC\_VPI\_DNJ\_OLAY002. The access information and password will be provided separately.

\* \* \* \*

PwC does not intend to, and does not, waive any applicable privilege or other legal basis under which information may not be subject to production, whether such privilege or protection is held by PwC or its clients. If it were found that production of any of the information contained herein constitutes disclosure of otherwise privileged matters, such disclosure would be inadvertent and subject to the claw-back provision in paragraph 2 of the Confidentiality Order.

If you have any questions, please feel free to contact me or my colleague Christina Conroy (212-556-2123).

Sincerely,

Kenneth Y. Turnbull

Enclosures

# EXHIBIT 4

# KING & SPALDING

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Kenneth Y. Turnbull  
Partner  
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[kturnbull@kslaw.com](mailto:kturnbull@kslaw.com)

December 22, 2017

*Via e-mail*

Robert R. Henssler, Jr.  
Robbins Geller Rudman & Dowd LLP  
655 West Broadway, Suite 1900  
San Diego, CA 92101

**Re: *In re Valeant Pharmaceuticals International, Inc. Securities Litigation, No. 3:15-cv-07658-MAS-LHG***

Dear Bobby:

On behalf of PricewaterhouseCoopers LLP (“PwC”), we are producing the enclosed documents in further response to Plaintiffs’ First Request for Production of Documents to PwC, dated May 5, 2017. Specifically, and in accordance with PwC’s June 5, 2017 Responses and Objections to Plaintiffs’ First Request and our previous discussions, we are producing e-mails and electronic documents from calendar-year 2015 for the below-listed PwC professionals that PwC previously produced to the Investigating Agencies.<sup>1</sup> Consistent with Jim Barz’s representation on November 28, 2017, this production and PwC’s prior productions in this action are not to be shared with the direct action plaintiffs.

We are producing the documents via FTP in a multi-part RAR file labeled PwC\_VPI\_DNJ\_004, which includes fixed image TIFF, OCR text, and native Excel files, as well as load files compatible with Relativity, Concordance, and Summation. The self-extracting zip file is encrypted. We will provide the access information and password separately. Both the zip files and the TIFF images they contain have been marked “Confidential” pursuant to the terms of the July 18, 2017 Stipulation and Confidentiality Order and should be treated accordingly. Please also note that, while it is impractical for us to label the native Excel files with a confidentiality designation, they are also confidential and should be treated as such. Please also note that these native files are subject to inadvertent alteration during the course of your review.

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<sup>1</sup> In the course of reviewing this production, we identified certain non-responsive information, not related to Valeant, that was inadvertently produced to the Investigating Agencies. We have not re-produced that non-responsive information in this production.

December 22, 2017

Page 2

The custodians and Bates ranges associated with these documents are as follows:

<b>Custodian</b>	<b>Bates Range</b>
Gerry Flynn	PwC VPI DNJ 00263505 - PwC VPI DNJ 00268516
Jonathan Hirschfeld	PwC VPI DNJ 00268517 - PwC VPI DNJ 00298615
Stephen Mcilwraith	PwC VPI DNJ 00298616 - PwC VPI DNJ 00308632
Hitean Parmar	PwC VPI DNJ 00308633 - PwC VPI DNJ 00323263
Eitan Zamir	PwC VPI DNJ 00323264 - PwC VPI DNJ 00396376

We have withheld certain documents and redacted certain material on the grounds of PwC's attorney-client privilege and will provide a privilege log for such documents. Additionally, Valeant has asserted attorney work-product protection over certain documents and will also provide a log.

\* \* \* \*

PwC does not intend to, and does not, waive any applicable privilege or other legal basis under which information may not be subject to production, whether such privilege or protection is held by PwC or its clients. If it were found that production of any of the information contained herein constitutes disclosure of otherwise privileged matters, such disclosure would be inadvertent and subject to the claw-back provision in paragraph 2 of the Confidentiality Order.

If you have any questions, please feel free to contact me or Christina Conroy (212-556-2123).

Sincerely,

Kenneth Y. Turnbull

Enclosures

# EXHIBIT 5

# KING & SPALDING

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Kenneth Y. Turnbull  
Partner  
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[kturnbull@kslaw.com](mailto:kturnbull@kslaw.com)

January 18, 2018

*Via e-mail*

Robert R. Hessler, Jr.  
Robbins Geller Rudman & Dowd LLP  
655 West Broadway, Suite 1900  
San Diego, CA 92101

**Re: *In re Valeant Pharmaceuticals International, Inc. Securities Litigation, No. 3:15-cv-07658-MAS-LHG***

Dear Bobby:

On behalf of PricewaterhouseCoopers LLP (“PwC”), we are producing the enclosed documents in further response to Plaintiffs’ First Request for Production of Documents to PwC, dated May 5, 2017. Specifically, and in accordance with our previous discussions, we are producing e-mails and electronic documents from calendar-year 2013 for the below-listed PwC professionals that PwC previously produced to the Investigating Agencies.<sup>1</sup> Consistent with Jim Barz’s representation on November 28, 2017, this production and PwC’s prior productions in this action are not to be shared with the direct action plaintiffs.

We are producing the documents via FTP in a RAR file labeled PwC\_VPI\_DNJ\_005, which includes fixed image TIFF, OCR text, and native Excel files, as well as load files compatible with Relativity, Concordance, and Summation. The self-extracting zip file is encrypted. We will provide the access information and password separately. Both the zip files and the TIFF images they contain have been marked “Confidential” pursuant to the terms of the July 18, 2017 Stipulation and Confidentiality Order and should be treated accordingly. Please also note that, while it is impractical for us to label the native Excel files with a confidentiality designation, they are also confidential and should be treated as such. Please also note that these native files are subject to inadvertent alteration during the course of your review.

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<sup>1</sup> In the course of reviewing this production, we identified certain non-responsive information, not related to Valeant, that was inadvertently produced to the Investigating Agencies. We have not re-produced that non-responsive information in this production.

January 18, 2018

Page 2

The custodians and Bates ranges associated with these documents are as follows:

Custodian	Bates Range
Gerry Flynn	PwC_VPI_DNJ_00396377 - PwC_VPI_DNJ_00399955
Jonathan Hirschfeld	PwC_VPI_DNJ_00399956 - PwC_VPI_DNJ_00426001
Stephen Mcilwraith	PwC_VPI_DNJ_00426002 - PwC_VPI_DNJ_00426004
Hitean Parmar	PwC_VPI_DNJ_00426005 - PwC_VPI_DNJ_00426288
Eitan Zamir	PwC_VPI_DNJ_00426289 - PwC_VPI_DNJ_00427497

Valeant has withheld certain documents and redacted certain material on the grounds of work-product protection and will provide a privilege log for such documents.

\* \* \* \*

PwC does not intend to, and does not, waive any applicable privilege or other legal basis under which information may not be subject to production, whether such privilege or protection is held by PwC or its clients. If it were found that production of any of the information contained herein constitutes disclosure of otherwise privileged matters, such disclosure would be inadvertent and subject to the claw-back provision in paragraph 2 of the Confidentiality Order.

If you have any questions, please feel free to contact me or Christina Conroy (212-556-2123).

Sincerely,



Kenneth Y. Turnbull

Enclosures

# EXHIBIT 6

# KING & SPALDING

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Kenneth Y. Turnbull  
Partner  
Direct Dial: +1 202 626 2644  
[kturnbull@kslaw.com](mailto:kturnbull@kslaw.com)

June 26, 2018

*Via e-mail*

Robert R. Hessler, Jr.  
Robbins Geller Rudman & Dowd LLP  
655 West Broadway, Suite 1900  
San Diego, CA 92101

**Re: *In re Valeant Pharmaceuticals International, Inc. Securities Litigation, No. 3:15-cv-07658-MAS-LHG***

Dear Bobby:

On behalf of PricewaterhouseCoopers LLP (“PwC”), we are producing additional documents in response to Plaintiffs’ First Request for Production of Documents, dated May 5, 2017 (“Plaintiffs’ First Request”). This production consists of documents that PwC has recently produced to one of the Investigative Agencies. Through this letter, we are amending PwC’s June 5, 2017 Responses and Objections to Plaintiffs’ First Request (“PwC’s June 5, 2017 Responses”) to reflect that PwC is producing a broader scope of documents than set forth in those responses.

First, we are producing e-mails and electronic documents identified based on the same custodians and using the same search terms set forth in Appendix A to PwC’s June 5, 2017 Responses, with an extended date range of November 18, 2015 to April 29, 2016. These parameters are set forth in Appendix A below. These documents bear the following Bates numbers:

Custodian	Bates Range
Flynn, Gerry	PwC_VPI_DNJ_00493337 - 00494497
Hirschfeld, Jonathan	PwC_VPI_DNJ_00494498 - 00502477
Mcilwraith, Stephen	PwC_VPI_DNJ_00502478 - 00502622
Parmar, Hitean	PwC_VPI_DNJ_00502623 - 00528731
Zamir, Eitan	PwC_VPI_DNJ_00528732 - 00550177

Second, we are producing e-mails and electronic documents identified based on the custodians, search terms, and date range set forth in Appendix B below. These documents bear the following Bates numbers:

June 26, 2018

Page 2

<b>Custodian</b>	<b>Bates Range</b>
William Coffey	PwC_VPI_DNJ_00430074 - 00430190
Gerry Flynn	PwC_VPI_DNJ_00430191 - 00433070
Jon Gochoco	PwC_VPI_DNJ_00433071 - 00433171
Jonathan Hirschfeld	PwC_VPI_DNJ_00433172 - 00442735
Matthew Magi	PwC_VPI_DNJ_00442736 - 00449032
Stephen Mcilwraith	PwC_VPI_DNJ_00449033 - 00449347
Ariel Miller	PwC_VPI_DNJ_00449348 - 00451409
Hitean Parmar	PwC_VPI_DNJ_00451410 - 00461972
Alina Ramirez	PwC_VPI_DNJ_00461973 - 00464961
Gary Sardo	PwC_VPI_DNJ_00464962 - 00480685
Eitan Zamir	PwC_VPI_DNJ_00480686 - 00486445
Brooke Zankel	PwC_VPI_DNJ_00486446 - 00493336

Consistent with Jim Barz's representation on November 28, 2017, this production and PwC's prior productions in this action are not to be shared with the direct action plaintiffs. We have not withheld or redacted any documents from this production based on an assertion of privilege or work product protection by PwC or Valeant.

We are producing these documents via FTP in a multipart RAR file labeled PwC\_VPI\_DNJ\_008, which includes fixed image TIFF, OCR text, and native Excel files, as well as load files compatible with Relativity, Concordance, and Summation. The self-extracting zip files are encrypted. We will provide the access information and password separately. Both the zip files and the TIFF images they contain have been marked "Confidential" pursuant to the terms of the July 18, 2017 Stipulation and Confidentiality Order and should be treated accordingly. Please note that, while it is impractical for us to label the native Excel files with a confidentiality designation, they are also confidential and should be treated as such. Please also note that these native files are subject to inadvertent alteration during the course of your review.

\* \* \* \*

PwC does not intend to, and does not, waive any applicable privilege or other legal basis under which information may not be subject to production, whether such privilege or protection is held by PwC or its clients. If it were found that production of any of the information contained herein constitutes disclosure of otherwise privileged matters, such disclosure would be inadvertent and subject to the claw-back provision in paragraph 2 of the Confidentiality Order.

June 26, 2018  
Page 3

If you have any questions, please feel free to contact me.

Sincerely,



Kenneth Y. Turnbull

Enclosures

June 26, 2018

Page 4

## APPENDIX A

Date range: 11/18/15 – 4/29/16

Custodians: Jonathan Hirschfeld, Gerry Flynn, Stephen Mcilwraith, Hitean Parmar, Eitan Zamir

Search terms:

- (Valeant OR Philidor) w/30 Davenport
- (Valeant OR Philidor) w/30 “west wilshire”
- philidorrxservices\*
- (Philidor w/30 (accounting w/2 (acquisition OR segment OR merger OR  
polic\* OR procedure  
OR goodwill OR error OR control)))
- (Valeant OR Philidor) w/30 “ASC 810”
- (Philidor w/30 (audit w/5 committee))
- (Valeant OR Philidor) w/30 (bonus w/2 (sales OR revenue OR target))
- (Valeant OR Philidor) w/30 “captive pharmac\*”
- (Valeant OR Philidor) w/30 (channel w/2 stuff\*)
- (Valeant OR Philidor) w/30 (earnings w/2 (release OR guidance))
- (Valeant OR Philidor) w/30 (exchange w/2 (polic\* OR rights OR  
inventory OR terms))
- (Valeant OR Philidor) w/30 FD, (greg\* w/2 blaszczynski)
- (Valeant OR Philidor) w/30 irregul\*
- Isolani
- Iucena
- (Valeant OR Philidor) w/30 (manipulat\* w/2 (revenue OR sales OR “top  
line” OR “bottom line”  
OR earnings OR income))
- (Valeant OR Philidor) w/30 mislead\*
- (Philidor w/30 (mismanag\* OR misrep\* OR misstate\*))
- (Valeant OR Philidor) w/30 (overstat\* w/2 (revenue OR sales OR “top  
line” OR “bottom line”  
OR earnings OR income))
- (Valeant OR Philidor) w/30 phantom
- Philador\*
- Philedor\*
- Philidoor\*
- Philidor\*
- Phillidor\*
- Pillador\*
- R&O
- (Valeant OR Philidor) w/30 (reconcil\* w/5 gaap)
- (Valeant OR Philidor) w/30 (red w/2 flag\*)
- (Valeant OR Philidor) w/30 (“Reg G” OR “Regulation G”)
- (Valeant OR Philidor) w/30 (restat\* w/5 (financial OR filing OR “balance  
sheet” OR income OR

June 26, 2018

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cash OR 10-K OR 10-Q OR annual OR quarter\* OR earnings OR revenue  
OR profit))  
(Valeant OR Philidor) w/30 “rev rec”  
(Philidor w/30 (revenue w/2 recognition))  
(Valeant OR Philidor) w/30 (reverse w/5 (adjust\* OR journal OR entry  
OR accrual))  
(Valeant OR Philidor) w/30 (russell w/2 reitz)  
(Philidor w/30 “specialty pharmac\*”)  
(Valeant OR Philidor) w/30 (“variable interest entit\*” OR VIE)  
(Valeant OR Philidor) w/30 OGL  
(Valeant OR Philidor) w/30 PB  
(Valeant OR Philidor) w/30 Auto-refill  
(Valeant OR Philidor) w/30 (Cash w/2 eps)  
Medicis w/30 billing  
(Valeant OR Philidor) w/30 “Operation green light”  
(Valeant OR Philidor) w/30 (Organic w/2 growth)  
(Valeant OR Philidor) w/30 “Philadelphia storefront”  
(Valeant OR Philidor) w/30 “Primary beneficiary”  
(Valeant OR Philidor) w/30 (Same w/2 store w/2 sales)  
Philidor AND (Michael w/3 Pearson)  
Philidor AND (Tanya w/3 Carro)  
Philidor AND (Richard w/3 Wichansky)  
Philidor AND (Howard w/3 Schiller)  
Philidor AND (Carlos w/3 Cruz)  
Philidor AND (Michael w/3 Bichler)  
Philidor AND (Norma w/3 Provencio)  
Philidor AND (Theo w/3 Melas-Kyriazi)  
Philidor AND (Katharine w/3 Stevenson)  
Philidor AND (Candice w/3 Cobb)  
Philidor AND (Marc w/3 Padre), (Philidor w/30 Consolidat\*)

June 26, 2018

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## **APPENDIX B**

Date range: 1/1/2015 – 5/2/2016

Custodians: Jonathan Hirschfeld, Gerry Flynn, Stephen McIlwraith, Hitean Parmar, Eitan Zamir, Gary Sardo, Jon Gochoco, William Coffey, Matthew Magi, Alina Ramirez Pacheco, Ariel Miller, Brooke Zankel

Search terms: (Valeant OR VRX OR VPI) AND (“price appreciation” (not w/10 share OR stock)  
(Valeant OR VRX OR VPI) AND “price appreciation credit”  
(Valeant OR VRX OR VPI) AND “inventory appreciation”  
(Valeant OR VRX OR VPI) AND “inventory management agreement”  
(Valeant OR VRX OR VPI) AND PA w/2 credit  
(Valeant OR VRX OR VPI) AND IMA w/2 fee  
(Valeant OR VRX OR VPI) AND DSA w/2 (balance OR accrual)  
(Valeant OR VRX OR VPI) AND FFS

# EXHIBIT 7

# KING & SPALDING

King & Spalding LLP  
1700 Pennsylvania Avenue, NW  
Washington, DC 20006-4707  
Tel: +1 202 737 0500  
Fax: +1 202 626 3737  
[www.kslaw.com](http://www.kslaw.com)

Kenneth Y. Turnbull  
Partner  
Direct Dial: +1 202 626 2644  
[kturnbull@kslaw.com](mailto:kturnbull@kslaw.com)

August 16, 2018

*Via e-mail*

Robert R. Hessler, Jr.  
Robbins Geller Rudman & Dowd LLP  
655 West Broadway, Suite 1900  
San Diego, CA 92101

**Re: *In re Valeant Pharmaceuticals International, Inc. Securities Litigation, No. 3:15-cv-07658-MAS-LHG***

Dear Bobby:

On behalf of PricewaterhouseCoopers LLP (“PwC”), we are producing additional documents in response to Plaintiffs’ First Request for Production of Documents, dated May 5, 2017 (“Plaintiffs’ First Request”). This production consists of documents that PwC has recently produced to one of the Investigative Agencies. Consistent with Jim Barz’s representation on November 28, 2017, this production and PwC’s prior productions in this action are not to be shared with the direct action plaintiffs.

First, we are producing e-mails and electronic documents identified based on the same custodians and using the same search terms set forth in Appendix A to PwC’s June 5, 2017 Responses for the date range January 1, 2013 to November 17, 2015. These documents bear the following Bates numbers:

Custodian	Bates Range
Flynn, Gerry	PwC_VPI_DNJ_00585383 - PwC_VPI_DNJ_00586935
Hirschfeld, Jonathan	PwC_VPI_DNJ_00586936 - PwC_VPI_DNJ_00588909
Mcilwraith, Stephen	PwC_VPI_DNJ_00588910 - PwC_VPI_DNJ_00606765
Parmar, Hitean	PwC_VPI_DNJ_00606766 - PwC_VPI_DNJ_00613611
Zamir, Eitan	PwC_VPI_DNJ_00613612 - PwC_VPI_DNJ_00618197

Second, we are producing e-mails and electronic documents identified based on the search parameters set forth in Appendix B to PwC’s June 26, 2018 letter. These documents bear the following Bates numbers:

August 16, 2018

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<b>Custodian</b>	<b>Bates Range</b>
William Coffey	PwC_VPI_DNJ_00550178 - PwC_VPI_DNJ_00550189
Gerry Flynn	PwC_VPI_DNJ_00550190 - PwC_VPI_DNJ_00553360
Jon Gochoco	PwC_VPI_DNJ_00553361 - PwC_VPI_DNJ_00553517
Jonathan Hirschfeld	PwC_VPI_DNJ_00553518 - PwC_VPI_DNJ_00559197
Matthew Magi	PwC_VPI_DNJ_00559198 - PwC_VPI_DNJ_00561135
Stephen Mcilwraith	PwC_VPI_DNJ_00561136 - PwC_VPI_DNJ_00562633
Ariel Miller	PwC_VPI_DNJ_00562634 - PwC_VPI_DNJ_00562926
Hitean Parmar	PwC_VPI_DNJ_00562927 - PwC_VPI_DNJ_00566771
Alina Ramirez	PwC_VPI_DNJ_00566772 - PwC_VPI_DNJ_00567553
Gary Sardo	PwC_VPI_DNJ_00567554 - PwC_VPI_DNJ_00582057
Eitan Zamir	PwC_VPI_DNJ_00582058 - PwC_VPI_DNJ_00583564
Brooke Zankel	PwC_VPI_DNJ_00583565 - PwC_VPI_DNJ_00585382

We have withheld certain documents on the grounds of PwC's attorney-client privilege and will provide a privilege log for such documents. Additionally, Valeant has asserted attorney work-product protection over certain documents and will also provide a log.

We are producing these documents via FTP in a multipart RAR file labeled PwC\_VPI\_DNJ\_009, which includes fixed image TIFF, OCR text, and native Excel files, as well as load files compatible with Relativity, Concordance, and Summation. The self-extracting zip files are encrypted. We will provide the access information and password separately. Both the zip files and the TIFF images they contain have been marked "Confidential" pursuant to the terms of the July 18, 2017 Stipulation and Confidentiality Order and should be treated accordingly. Please note that, while it is impractical for us to label the native Excel files with a confidentiality designation, they are also confidential and should be treated as such. Please also note that these native files are subject to inadvertent alteration during the course of your review.

\* \* \* \*

PwC does not intend to, and does not, waive any applicable privilege or other legal basis under which information may not be subject to production, whether such privilege or protection is held by PwC or its clients. If it were found that production of any of the information contained herein constitutes disclosure of otherwise privileged matters, such disclosure would be inadvertent and subject to the claw-back provision in paragraph 2 of the Confidentiality Order.

August 16, 2018  
Page 3

If you have any questions, please feel free to contact me.

Sincerely,

A handwritten signature in black ink that reads "Kenneth Y Turnbull". The signature is fluid and cursive, with "Kenneth" on top, "Y" in the middle, and "Turnbull" at the bottom.

Kenneth Y. Turnbull

# EXHIBIT 8

# KING & SPALDING

King & Spalding LLP  
1700 Pennsylvania Avenue, NW  
Washington, DC 20006-4707  
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Kenneth Y. Turnbull  
Partner  
Direct Dial: +1 202 626 2644  
[kturnbull@kslaw.com](mailto:kturnbull@kslaw.com)

August 31, 2018

*Via e-mail*

Robert R. Henssler, Jr.  
Robbins Geller Rudman & Dowd LLP  
655 West Broadway, Suite 1900  
San Diego, CA 92101

**Re: *In re Valeant Pharmaceuticals International, Inc. Securities Litigation, No. 3:15-cv-07658-MAS-LHG***

Dear Bobby:

On behalf of PricewaterhouseCoopers LLP (“PwC”), we are producing the documents described in PwC’s Responses and Objections to Plaintiffs’ Second Request for Production of Documents (June 27, 2018), specifically: (1) the electronic workpaper database for Valeant’s March 2015 Stock Offering (PwC\_VPI\_DNJ\_00618198 – 00620678) and associated hardcopy workpapers (PwC\_VPI\_DNJ\_00620679 – 00621254); and (2) records that show which PwC professionals recorded time to PwC’s 2014 and 2015 audits and reviews of Valeant’s annual and quarterly financial statements (PwC\_VPI\_DNJ\_00621255 – 00621255). Consistent with Jim Barz’s representation on November 28, 2017, this production and PwC’s prior productions in this action are not to be shared with the direct action plaintiffs. Counsel for Valeant has asserted privilege over certain documents and will provide a log.

We are producing the documents via FTP in a file labeled PwC\_VPI\_DNJ\_010, which includes fixed image TIFF, OCR text, and load files compatible with Relativity, Concordance, and Summation. The self-extracting zip file is encrypted. We will provide the access information and password separately. Both the zip files and the TIFF images they contain have been marked “Confidential” pursuant to the terms of the July 18, 2017 Stipulation and Confidentiality Order and should be treated accordingly. While it is impractical for us to label the native Excel files with a confidentiality designation, they are also confidential and should be treated as such. Please note that these native files are subject to inadvertent alteration during the course of your review.

\* \* \* \*

August 31, 2018  
Page 2

PwC does not intend to, and does not, waive any applicable privilege or other legal basis under which information may not be subject to production, whether such privilege or protection is held by PwC or its clients. If it were found that production of any of the information contained herein constitutes disclosure of otherwise privileged matters, such disclosure would be inadvertent and subject to the claw-back provision in paragraph 2 of the Confidentiality Order.

If you have any questions, please feel free to contact me or Christina Conroy (212-556-2123).

Sincerely,



Kenneth Y. Turnbull

# EXHIBIT 9

# KING & SPALDING

King & Spalding LLP  
1700 Pennsylvania Avenue, NW  
Washington, DC 20006-4707  
Tel: +1 202 737 0500  
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Kenneth Y. Turnbull  
Partner  
Direct Dial: +1 202 626 2644  
[kturnbull@kslaw.com](mailto:kturnbull@kslaw.com)

November 26, 2019

*Via e-mail*

Robert R. Hessler, Jr.  
Robbins Geller Rudman & Dowd LLP  
655 West Broadway, Suite 1900  
San Diego, CA 92101

**Re: *In re Valeant Pharmaceuticals International, Inc. Securities Litigation, No. 3:15-cv-07658-MAS-LHG***

Dear Bobby:

On behalf of PricewaterhouseCoopers LLP (“PwC”), we are producing additional documents in response to Plaintiffs’ First Request for Production of Documents, dated May 5, 2017. This production consists of documents that PwC has produced to one of the Investigative Agencies since our last production on August 31, 2018. As with our prior productions in this action, this production is not to be shared with the direct action plaintiffs.

First, we are producing additional e-mails and electronic documents identified based on the same custodians and using the same search terms set forth in Appendix A to PwC’s June 5, 2017 Responses for the date range January 1, 2013 to April 29, 2016. We are producing these documents via FTP in a multipart RAR file labeled PwC\_VPI\_DNJ\_011. These documents bear the following Bates numbers:

Custodian	Bates Range
Flynn, Gerry	PwC VPI DNJ 00621256 - PwC VPI DNJ 00622262
Hirschfeld, Jonathan	PwC VPI DNJ 00622263 - PwC VPI DNJ 00627390
Mcilwraith, Stephen	PwC VPI DNJ 00627391 - PwC VPI DNJ 00636439
Parmar, Hitean	PwC VPI DNJ 00636440 - PwC VPI DNJ 00645917
Zamir, Eitan	PwC VPI DNJ 00645918 - PwC VPI DNJ 00662590

We have withheld certain documents and redacted certain information on the grounds of PwC’s attorney-client privilege and will provide a privilege log for such documents. Additionally, Valeant has asserted attorney work-product protection over certain documents and will also provide a log.

November 26, 2019

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Second, we are producing overlay files for 41 documents that had been redacted or withheld from PwC's prior productions based on Valeant's assertions of attorney work-product protection. Valeant's counsel has now determined that these documents do not contain protected information or has reduced the extent of redactions previously applied. We have listed the Bates numbers for these documents in the Appendix below. We are producing these overlay files via FTP in a RAR file labeled PwC\_VPI\_DNJ\_012.

The files labeled PwC\_VPI\_DNJ\_011 and PwC\_VPI\_DNJ\_012 include fixed image TIFF, OCR text, and native Excel files, as well as load files compatible with Relativity, Concordance, and Summation. The self-extracting zip files are encrypted. We will provide the access information and password separately.

The materials we are producing are confidential. Both the zip files and the TIFF images they contain have been marked "Confidential" pursuant to the terms of the July 18, 2017 Stipulation and Confidentiality Order and should be treated accordingly. Please note that, while it is impractical for us to label the native Excel files with a confidentiality designation, they are also confidential and should be treated as such. Please also note that these native files are subject to inadvertent alteration during the course of your review.

\* \* \* \*

PwC does not intend to, and does not, waive any applicable privilege or other legal basis under which information may not be subject to production, whether such privilege or protection is held by PwC or its clients. If it were found that production of any of the information contained herein constitutes disclosure of otherwise privileged matters, such disclosure would be inadvertent and subject to the claw-back provision in paragraph 2 of the Confidentiality Order.

If you have any questions, please feel free to contact me.

Sincerely,



Kenneth Y. Turnbull

Enclosures

November 26, 2019

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Appendix

Custodian/Electronic Work Paper Database	Bates Numbers
Jonathan Hirschfeld	PwC_VPI_DNJ_00498182 - PwC_VPI_DNJ_00498186 PwC_VPI_DNJ_00498205 - PwC_VPI_DNJ_00498209 PwC_VPI_DNJ_00498283 - PwC_VPI_DNJ_00498299 PwC_VPI_DNJ_00498315 - PwC_VPI_DNJ_00498332 PwC_VPI_DNJ_00553902 - PwC_VPI_DNJ_00553920 PwC_VPI_DNJ_00553965 - PwC_VPI_DNJ_00553984 PwC_VPI_DNJ_00554061 - PwC_VPI_DNJ_00554079 PwC_VPI_DNJ_00554094 - PwC_VPI_DNJ_00554113 PwC_VPI_DNJ_00556345 - PwC_VPI_DNJ_00556364 PwC_VPI_DNJ_00556379 - PwC_VPI_DNJ_00556397
Hitean Parmar	PwC_VPI_DNJ_00512687 - PwC_VPI_DNJ_00512698 PwC_VPI_DNJ_00512699 - PwC_VPI_DNJ_00512886 PwC_VPI_DNJ_00512887 - PwC_VPI_DNJ_00512914 PwC_VPI_DNJ_00512915 - PwC_VPI_DNJ_00513100 PwC_VPI_DNJ_00513101 - PwC_VPI_DNJ_00513114 PwC_VPI_DNJ_00513868 - PwC_VPI_DNJ_00513879 PwC_VPI_DNJ_00513880 - PwC_VPI_DNJ_00514067 PwC_VPI_DNJ_00514068 - PwC_VPI_DNJ_00514095 PwC_VPI_DNJ_00514096 - PwC_VPI_DNJ_00514281 PwC_VPI_DNJ_00514282 - PwC_VPI_DNJ_00514295 PwC_VPI_DNJ_00515600 - PwC_VPI_DNJ_00515614
Gary Sardo	PwC_VPI_DNJ_00579010 - PwC_VPI_DNJ_00579027 PwC_VPI_DNJ_00579043 - PwC_VPI_DNJ_00579061 PwC_VPI_DNJ_00579495 - PwC_VPI_DNJ_00579513 PwC_VPI_DNJ_00579528 - PwC_VPI_DNJ_00579546 PwC_VPI_DNJ_00579561 - PwC_VPI_DNJ_00579580 PwC_VPI_DNJ_00579595 - PwC_VPI_DNJ_00579613 PwC_VPI_DNJ_00581453 - PwC_VPI_DNJ_00581453.0000028
Eitan Zamir	PwC_VPI_DNJ_00539324 - PwC_VPI_DNJ_00539325 PwC_VPI_DNJ_00539326 - PwC_VPI_DNJ_00539328 PwC_VPI_DNJ_00540842 - PwC_VPI_DNJ_00540846 PwC_VPI_DNJ_00547541 - PwC_VPI_DNJ_00547542 PwC_VPI_DNJ_00547584 - PwC_VPI_DNJ_00547586 PwC_VPI_DNJ_00582664 - PwC_VPI_DNJ_00582700
Valeant Pharmaceuticals International, Inc. 2015 Audit	PwC_VPI_DNJ_00121922 - PwC_VPI_DNJ_00121935 PwC_VPI_DNJ_00135148 - PwC_VPI_DNJ_00135155 PwC_VPI_DNJ_00135982 - PwC_VPI_DNJ_00135986 PwC_VPI_DNJ_00136676 - PwC_VPI_DNJ_00136690 PwC_VPI_DNJ_00136923 - PwC_VPI_DNJ_00136937
Valeant Pharmaceuticals International, Inc. 2015 Audit – Ad Hoc Committee	PwC_VPI_DNJ_00146328 - PwC_VPI_DNJ_00146353 PwC_VPI_DNJ_00151860 - PwC_VPI_DNJ_00151869

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing was served via e-mail on all counsel listed on the attached service list on this 19th day of March, 2020:

/s/ Christopher A. Seeger

CHRISTOPHER A. SEEGER

## Service List

*In re Valeant Pharmaceuticals International, Inc. Securities Litigation,  
No. 3:15-cv-07658-MAS-LHG (D.N.J.)*

<p>Darren J. Robbins  <b>ROBBINS GELLER</b>  RUDMAN &amp; DOWD LLP  655 West Broadway, Suite  1900  San Diego, CA 92101  Telephone: 619/231-1058  619/231-7423 (fax)</p> <p>James E. Barz  Brian E. Cochran  Frank A. Richter  <b>ROBBINS GELLER</b>  RUDMAN &amp; DOWD LLP  200 South Wacker Drive,  31st Floor  Chicago, IL 60606  Telephone: 312/674-4674  312/674-4676 (fax)</p> <p>Jack Reise  Robert J. Robbins  Kathleen B. Douglas  <b>ROBBINS GELLER</b>  RUDMAN &amp; DOWD LLP  120 East Palmetto Park Road,  Suite 500  Boca Raton, FL 33432  Telephone: 561/750-3000  561/750-3364 (fax)</p>	<i>Lead Counsel for Plaintiffs</i>	Valeant@rgrdlaw.com
Christopher A. Seeger David R. Buchanan Jennifer Scullion SEEGER WEISS LLP 55 Challenger Road, 6th Floor Ridgefield Park, NJ 07660 Telephone: 973/639-9100 973/639-9393 (fax)	<i>Local Counsel for Plaintiffs</i>	cseeger@seegerweiss.com dbuchanan@seegerweiss.com jscullion@seegerweiss.com

<p>Richard Hernandez Omar Barentto McCARTER &amp; ENGLISH, LLP Four Gateway Center 100 Mulberry Street Newark, NJ 07102 Telephone: 973/622-4444 973/297-6615 (fax)</p> <p>Paul C. Curnin Jonathan K. Youngwood Craig S. Waldman Daniel J. Stujenske Dean McGee Kavitha S. Sivashanker SIMPSON THACHER &amp; BARTLETT LLP 425 Lexington Avenue New York, NY 10017 Telephone: 212/455-2641 212/455-2502 (fax)</p>	<p><i>Attorneys for Valeant Pharmaceuticals International, Inc., Robert L. Rosiello, Ari S. Kellen, Ronald H. Farmer, Colleen Goggins, Robert A. Ingram, Theo Melas- Kyriazi, Robert N. Power, Norma Provencio, Katherine B. Stevenson and Jeffrey Ubben</i></p>	<p>List-Defendants- Valeant@lists.stblaw.com</p>
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<p>James J. Capra, Jr. Evan Claire Ennis Christina M. Conroy James P. Cusick KING &amp; SPALDING LLP 1185 Avenue of the Americas New York, NY 10036-4003 Telephone: 212/556-2100 212/556-2222 (fax)</p> <p>Kenneth Y. Turnbull KING &amp; SPALDING LLP 1700 Pennsylvania Avenue, NW Washington, DC 20006-4707 Telephone: 202/737-0500 202/626-3737 (fax)</p> <p>A. Ross Pearson Ilana Levin CHIESA SHAHINIAN &amp; GIANTOMASI PC One Boland Drive West Orange, NJ 07052 Telephone: 973/325-1500 973/325-1501 (fax)</p>	<p><i>Attorneys for Defendant PricewaterhouseCoopers LLP</i></p>	<p>jcapra@kslaw.com eennis@kslaw.com kturnbull@kslaw.com cconroy@kslaw.com jcusick@kslaw.com adepalma@kslaw.com jcmccullough@kslaw.com shosein@kslaw.com</p> <p>rpearlson@csglaw.com ilevin@csglaw.com</p>

<p>Bruce E. Yannett      Matthew J. Petrozziello      DEBEVOISE &amp; PLIMPTON      LLP      919 Third Avenue      New York, NY 10022      Telephone: 212/909-6000      212/909-6836 (fax)</p> <p>Jonathan R. Tuttle      Ada Fernandez Johnson      Anna Moody      Mark D. Flinn      Meredith E. Stewart      DEBEVOISE &amp; PLIMPTON      LLP      801 Pennsylvania Avenue      N.W.      Washington, D.C. 20004      Telephone: 202/383-8000      202/383-8118 (fax)</p>	<i>Attorneys for Defendant J.      Michael Pearson</i>	beyannett@debevoise.com mjpetrozziello@debevoise.com afjohnson@debevoise.com jrtuttle@debevoise.com amoody@debevoise.com mflinn@debevoise.com mestewart@debevoise.com
<p>Richard A. Rosen      Maxwell Kosman      William E. Freeland      PAUL, WEISS, RIFKIND,      WHARTON &amp; GARRISON      LLP      1285 Avenue of the Americas      New York, NY 10019-6064      Telephone: 212/373-3000      212/492-0305 (fax)</p> <p>Mark A. Berman      Robin D. Fineman      Jeremy B. Stein      HARTMANN DOHERTY      ROSA BERMAN &amp;      BULBULIA, LLC      65 Route 4 East      River Edge, New Jersey 07661      Telephone: 201/441-9056      201/441-9435 (fax)</p>	<i>Attorneys for the Bank  Offering Defendants</i>	rrosen@paulweiss.com mkosman@paulweiss.com wfreeland@paulweiss.com  mberman@hdrbb.com rfineman@hdrbb.com jstein@hdrbb.com

<p>Barry A. Bohrer      Robert E. Griffin      SCHULTE ROTH &amp; ZABEL      LLP      919 Third Avenue      New York, NY 10022      Telephone: 212/756-2000      212/593-5955 (fax)</p>	<p><i>Attorneys for Defendant</i>  <i>Deborah Jorn</i></p>	<p>barry.bohrer@srz.com      robert.griffin@srz.com</p>
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